

State of California
BOARD OF EQUALIZATION

UNDERGROUND STORAGE TANK MAINTENANCE FEE REGULATIONS

Regulation 1201. DEFINITIONS.

Reference: Section 50107, 50108.1, 50109, and 7355 Revenue and Taxation Code.
Sections 25281, 25283.5, 25299.20, 25299.22, 25299.24, 25299.41 and 25299.43 Health and Safety Code.
Title 18, California Code of Regulations Section 1121.
40 Code of Federal Regulations Section 280.12.

(a) "Gallon" means the United States gallon of 231 cubic inches, without adjustment of the volumetric gallonage for temperature correction of the petroleum delivered into the underground storage tank, except that temperature corrected gallonage to 60 degrees Fahrenheit will be accepted as the gallonage delivered when all of the following conditions are met:

- (1) The quantity of petroleum delivered in a single delivery to a single location is 1,000 or more gallons; and
- (2) The delivery of the petroleum is invoiced to the purchaser, and settlement is made by the purchaser, based on the temperature corrected gallonage of the petroleum delivered; or, if the delivery is to a tank location operated by the manufacturer of the petroleum, the gallonage accounted for in the inventory records of the manufacturer for the delivery location is maintained on a temperature corrected basis; and
- (3) Temperature correction is consistently applied to all deliveries to the location over a period of 12 or more consecutive months.

(b) "Operator" means any person who is in control of, or has responsibility for, the daily operation of an underground storage tank. The operator is not liable for the fee unless the operator is also the owner of the underground storage tank.

(c) "Petroleum" means crude oil, or any fraction thereof, which is liquid at standard conditions of temperature and pressure, which means at 60 degrees Fahrenheit and 14.7 pounds per square inch absolute. Petroleum includes products that are blends of hydrocarbons derived from crude oil through processes such as separation, conversion, upgrading, or finishing.

(d) "Underground Storage Tank" means a tank or combination of tanks, including any attached piping, that is used for the accumulation of petroleum, and the volume of which is 10 percent or more beneath the surface of the ground. The term "underground storage tank" does not include any of the following:

(1) A tank of 1,100 gallons or less capacity which is located on a farm or on property used primarily for dwelling purposes and which is used for storing motor vehicle fuel for purposes other than for resale.

(2) A tank used for storing heating oil for consumptive use on the premises where stored.

(3) A tank which meets all the following conditions:

(A) All exterior surfaces of the tank, including connected piping, and the floor directly beneath the tank, can be monitored by direct viewing.

(B) The structure in which the tank is located is constructed in such a manner that the structure provides for secondary containment of the contents of the tank, as determined by the local agency designated pursuant to Section 25283 of the Health and Safety Code.

(C) The owner or operator of the underground storage tank conducts daily inspections of the tank and maintains a log of inspection results for review by the local agency designated pursuant to Section 25283 of the Health and Safety Code, as requested by the local agency.

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(D) The local agency designated pursuant to Section 25283 of the Health and Safety Code determines without objection from the State Water Resources Control Board that the underground storage tank meets requirements which are equal to or more stringent than those imposed by Division 20, Chapter 6.7 of the Health and Safety Code, commencing with Section 25280.

History: Adopted October 6, 1999, effective January 8, 2000.